

Mr. Edward R. Saunders
Chief, Finance Division

24 October 1946

Assistant Chief, Finance Division
Special Funds Accounting Procedures

I have reviewed the Accounting Procedures of the Special Funds Section issued effective 19 October 1946, and the accompanying comments dated 15 October 1946. In general it appears that the procedure has been well written and covers the major portion of the items concerned in the accounting of funds disbursed in the field insofar as the detailed mechanics are concerned. The comments dated 15 October appear to be the result of a thorough study of the procedures and I am in general accord therewith.

It does appear that further consideration could be given to the pay roll procedure in field offices to the extent that a complete duplication need not be made, i.e., it might be possible to prepare a standardized pay roll form, in the necessary copies, and if the signature for security or other reasons could not be obtained on the original an individual pay roll voucher form, as explained in the procedures, could be prepared for the signature of the payee and attached to the original voucher forwarded to Washington, D. C. Copies of the pay roll would not have to be signed by the individual employees. This is substantially the procedure which is used on regular funds.

While it appears that it is intended for other regulations to be issued to cover such items as travel and salaries, particularly with respect to items which can be allowed and those which must be borne by the individual due to Government regulations, it would seem advisable to include some pertinent information in the Accounting Procedure. This would especially apply to such items as Circular A-7 pertaining to travel per diem and deductions for quarters and meals. This item was mentioned in the comments of 15 October.

It is the opinion of the undersigned that the most feasible method of producing a final procedure for Special Funds would be to, in the immediate future, write all Special Funds representatives abroad with the view in mind of obtaining from them comprehensive statements covering suggestions relative to the elimination, revision, and/or addition of certain accounting features. This probably could be done within the next 30 days, since by that time the Special Funds

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representatives would have had an opportunity to study the attached Accounting Procedures and place most of them into effect. This would assist in the standardization of forms and procedures and should result in a more uniform application at the various foreign stations. The individuals who have to adapt the procedures to local circumstances and conditions would be the ones who could most likely give constructive criticism to be used in a revision of the temporary accounting procedures.

It might be advisable to give consideration to having a representative of the Special Funds Section in Washington, D. C. to spend several days with the unit heads in the Fiscal Section and possibly some time in the Budget and Procedures Section, with the view in mind of adapting usable regular accounting procedures to the operations of Special Funds. This would apply to related audit phases of accounting which are directly or indirectly covered by the attached procedures.


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